

For the year Jan. 1–Dec. 31, 2024, or other tax year beginning _____, 2024, ending _____, 20 ____

See separate instructions.

Your first name and middle initial REZA		Last name SAFARNEJAD		Your social security number [REDACTED]	
If joint return, spouse's first name and middle initial		Last name		Spouse's social security number	
Home address (number and street). If you have a P.O. box, see instructions. [REDACTED]				Apt. no. [REDACTED]	
City, town, or post office. If you have a foreign address, also complete spaces below. [REDACTED]				State [REDACTED]	
Foreign country name		Foreign province/state/county		ZIP code [REDACTED]	
				Foreign postal code	

Presidential Election Campaign

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.

☐ You ☐ Spouse

Filing Status

☒ Single ☐ Head of household (HOH)

Check only one box.

☐ Married filing jointly (even if only one had income)

☐ Married filing separately (MFS)

☐ Qualifying surviving spouse (QSS)

If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent:

☐ If treating a nonresident alien or dual-status alien spouse as a U.S. resident for the entire tax year, check the box and enter their name (see instructions and attach statement if required):

Digital Assets

At any time during 2024, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.)

☐ Yes ☒ No

Standard Deduction

Someone can claim: ☐ You as a dependent ☐ Your spouse as a dependent
☐ Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness

You: ☐ Were born before January 2, 1960 ☐ Are blind Spouse: ☐ Was born before January 2, 1960 ☐ Is blind

Dependents

(see instructions):

If more than four dependents, see instructions and check here ☐

(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) Check the box if qualifies for (see instructions):
				Child tax credit
				Credit for other dependents
				☐
				☐
				☐
				☐

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a Form W-2, see instructions.

1a	Total amount from Form(s) W-2, box 1 (see instructions)	1a	
b	Household employee wages not reported on Form(s) W-2	1b	
c	Tip income not reported on line 1a (see instructions)	1c	
d	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)	1d	
e	Taxable dependent care benefits from Form 2441, line 26	1e	
f	Employer-provided adoption benefits from Form 8839, line 29	1f	
g	Wages from Form 8919, line 6	1g	
h	Other earned income (see instructions)	1h	
i	Nontaxable combat pay election (see instructions)	1i	
z	Add lines 1a through 1h	1z	0
2a	Tax-exempt interest	2a	
3a	Qualified dividends	3a	
4a	IRA distributions	4a	
5a	Pensions and annuities	5a	
6a	Social security benefits	6a	
c	If you elect to use the lump-sum election method, check here (see instructions)		
7	Capital gain or (loss). Attach Schedule D if required. If not required, check here	7	-3,000
8	Additional income from Schedule 1, line 10	8	-97,597
9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income	9	-100,330
10	Adjustments to income from Schedule 1, line 26	10	
11	Subtract line 10 from line 9. This is your adjusted gross income	11	-100,330
12	Standard deduction or itemized deductions (from Schedule A)	12	43,186
13	Qualified business income deduction from Form 8995 or Form 8995-A	13	
14	Add lines 12 and 13	14	43,186
15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income	15	0

Attach Sch. B if required.

Standard Deduction for—

• Single or Married filing separately, \$14,600

• Married filing jointly or Qualifying surviving spouse, \$28,200

• Head of household, \$21,900

• If you checked any box under Standard Deduction, see instructions.

Tax and Credits

16	Tax (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐	16	
17	Amount from Schedule 2, line 3	17	
18	Add lines 16 and 17	18	0
19	Child tax credit or credit for other dependents from Schedule 8812	19	
20	Amount from Schedule 3, line 8	20	
21	Add lines 19 and 20	21	0
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	0
23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	
24	Add lines 22 and 23. This is your total tax	24	0

Payments

25	Federal income tax withheld from:		
a	Form(s) W-2	25a	
b	Form(s) 1099	25b	
c	Other forms (see instructions)	25c	
d	Add lines 25a through 25c	25d	0
26	2024 estimated tax payments and amount applied from 2023 return	26	
27	Earned income credit (EIC)	27	
28	Additional child tax credit from Schedule 8812	28	
29	American opportunity credit from Form 8863, line 8	29	
30	Reserved for future use	30	
31	Amount from Schedule 3, line 15	31	
32	Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits	32	0
33	Add lines 25d, 26, and 32. These are your total payments	33	0

RefundDirect deposit?
See instructions.

34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	
35a	Amount of line 34 you want refunded to you. If Form 8888 is attached, check here ☐	35a	
b	Routing number	c Type: ☐ Checking ☐ Savings	
d	Account number		
36	Amount of line 34 you want applied to your 2025 estimated tax	36	

Amount You Owe

37	Subtract line 33 from line 24. This is the amount you owe. For details on how to pay, go to www.irs.gov/Payments or see instructions	37	0
38	Estimated tax penalty (see instructions)	38	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS?

See instructions

☒ Yes. Complete below.☐ No

Designee's

name VAHAB AGHAI

Phone

no.

Personal identification

number (PIN)

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature

Date

Your occupation

If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Spouse's signature. If a joint return, both must sign.

Date

Spouse's occupation

If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Phone no.

Email address

Paid Preparer Use Only

Preparer's name

VAHAB AGHAI

Preparer's signature

VAHAB AGHAI

Date

11/11/2025

PTIN

Check if:

☒ Self-employed

Firm's name UNITED INTERNATIONAL FINANCIAL

Phone no.

Firm's address

Firm's EIN

SCHEDULE 1
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

Attach to Form 1040, 1040-SR, or 1040-NR.

Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2024

Attachment
Sequence No. **01**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

REZA SAFARNEJAD

Your social security number

For 2024, enter the amount reported to you on Form(s) 1099-K that was included in error or for personal items sold at a loss

Note: The remaining amounts reported to you on Form(s) 1099-K should be reported elsewhere on your return depending on the nature of the transaction. See www.irs.gov/1099k.

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1	
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions):		
3	Business income or (loss). Attach Schedule C	3	-97,597
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	
8	Other income:		
a	Net operating loss	8a	()
b	Gambling	8b	
c	Cancellation of debt	8c	
d	Foreign earned income exclusion from Form 2555	8d	()
e	Income from Form 8853	8e	
f	Income from Form 8889	8f	
g	Alaska Permanent Fund dividends	8g	
h	Jury duty pay	8h	
i	Prizes and awards	8i	
j	Activity not engaged in for profit income	8j	
k	Stock options	8k	
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8l	
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m	
n	Section 951(a) inclusion (see instructions)	8n	
o	Section 951A(a) inclusion (see instructions)	8o	
p	Section 461(l) excess business loss adjustment	8p	
q	Taxable distributions from an ABLE account (see instructions)	8q	
r	Scholarship and fellowship grants not reported on Form W-2	8r	
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s	()
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	8t	
u	Wages earned while incarcerated	8u	
v	Digital assets received as ordinary income not reported elsewhere. See instructions	8v	
z	Other income. List type and amount:	8z	
9	Total other income. Add lines 8a through 8z	9	0
10	Combine lines 1 through 7 and 9. This is your additional income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	10	-97,597

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 1 (Form 1040) 2024

SCHEDULE A
(Form 1040)

Department of the Treasury
Internal Revenue Service

Name(s) shown on Form 1040 or 1040-SR

Itemized Deductions

Attach to Form 1040 or 1040-SR.

Go to www.irs.gov/ScheduleA for instructions and the latest information.

Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

OMB No. 1545-0074

2024

Attachment
Sequence No. **07**

REZA SAFARNEJAD

Your social security number

Medical and Dental Expenses	Caution: Do not include expenses reimbursed or paid by others.		
1	Medical and dental expenses (see instructions)	1	7,642
2	Enter amount from Form 1040 or 1040-SR, line 11 2		
3	Multiply line 2 by 7.5% (0.075)	3	0
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4	7,642
Taxes You Paid	5 State and local taxes.		
	a State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box ☐	5a	
	b State and local real estate taxes (see instructions)	5b	15,419
	c State and local personal property taxes	5c	
	d Add lines 5a through 5c	5d	15,419
	e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately)	5e	10,000
	6 Other taxes. List type and amount:	6	
	7 Add lines 5e and 6	7	10,000
Interest You Paid	8 Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box ☐		
Caution: Your mortgage interest deduction may be limited. See instructions.	a Home mortgage interest and points reported to you on Form 1098. See instructions if limited	8a	25,544
	b Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address	8b	
	Name _____		
	Address _____		
	TIN _____	8b	
	c Points not reported to you on Form 1098. See instructions for special rules	8c	
	d Reserved for future use	8d	
	e Add lines 8a through 8c	8e	25,544
	9 Investment interest. Attach Form 4952 if required. See instructions	9	
	10 Add lines 8e and 9	10	25,544
Gifts to Charity	11 Gifts by cash or check. If you made any gift of \$250 or more, see instructions	11	
Caution: If you made a gift and got a benefit for it, see instructions.	12 Other than by cash or check. If you made any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500	12	
	13 Carryover from prior year	13	
	14 Add lines 11 through 13 Carryover contributions	14	0
Casualty and Theft Losses	15 Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions	15	
Other Itemized Deductions	16 Other—from list in instructions. List type and amount:	16	
Total Itemized Deductions	17 Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12	17	43,186
	18 If you elect to itemize deductions even though they are less than your standard deduction, check this box ☐		

For Paperwork Reduction Act Notice, see the Instructions for Form 1040.

HTA

Schedule A (Form 1040) 2024

SCHEDULE C
(Form 1040)

Department of the Treasury
Internal Revenue Service

Profit or Loss From Business

(Sole Proprietorship)

Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, or 1041; partnerships must generally file Form 1065.

Go to www.irs.gov/ScheduleC for instructions and the latest information.

OMB No. 1545-0074

2024

Attachment
Sequence No. **09**

Name of proprietor REZA SAFARNEJAD		Social security number (SSN) [REDACTED]
A Principal business or profession, including product or service (see instructions) COUNSLTING		B Enter code from Instructions 541990
C Business name. If no separate business name, leave blank. 2ND LOGIC LLC		D Employer ID number (EIN) (see instr.) [REDACTED]
E Business address (including suite or room no.) City, town or post office, state, and ZIP code [REDACTED]		
F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) _____		
G Did you "materially participate" in the operation of this business during 2024? If "No," see instructions for limit on losses		☒ Yes ☐ No
H If you started or acquired this business during 2024, check here		☐ Yes ☒ No
I Did you make any payments in 2024 that would require you to file Form(s) 1099? See instructions		☐ Yes ☒ No
J If "Yes," did you or will you file required Form(s) 1099?		☐ Yes ☒ No

Part I Income

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked ☐	1	109,700
2 Returns and allowances	2	
3 Subtract line 2 from line 1	3	109,700
4 Cost of goods sold (from line 42)	4	
5 Gross profit. Subtract line 4 from line 3	5	109,700
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7 Gross income. Add lines 5 and 6	7	109,700

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8 Advertising	8		18	1,640
9 Car and truck expenses (see instructions)	9		19	
10 Commissions and fees	10	19,377	20	
11 Contract labor (see instructions)	11		20a	
12 Depletion	12		20b	1,126
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21	
14 Employee benefit programs (other than on line 19).	14		21	
15 Insurance (other than health).	15		22	
16 Interest (see instructions):			23	
a Mortgage (paid to banks, etc.)	16a		24	
b Other	16b		24a	9,575
17 Legal and professional services	17	609	24b	
			25	
18 Office expense (see instructions)			26	
19 Pension and profit-sharing plans			27a	174,970
20 Rent or lease (see instructions):			27b	
a Vehicles, machinery, and equipment				
b Other business property			28	207,297
21 Repairs and maintenance			29	-97,597
22 Supplies (not included in Part III)				
23 Taxes and licenses				
24 Travel and meals:				
a Travel				
b Deductible meals (see instructions)				
25 Utilities				
26 Wages (less employment credits)				
27a Other expenses (from line 48)				
b Energy efficient commercial bldgs deduction (attach Form 7205)				
28 Total expenses before expenses for business use of home. Add lines 8 through 27b	28			
29 Tentative profit or (loss). Subtract line 28 from line 7	29			
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. Simplified method filers only: Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30.	30			
31 Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3 . • If a loss, you must go to line 32.	31			-97,597
32 If you have a loss, check the box that describes your investment in this activity. See instructions. • If you checked 32a, enter the loss on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on Form 1041, line 3 . • If you checked 32b, you must attach Form 6198 . Your loss may be limited.				
			32a ☒ All investment is at risk.	
			32b ☐ Some investment is not at risk.	

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule C (Form 1040) 2024

HTA

Part III Cost of Goods Sold (see instructions)

33	Method(s) used to value closing inventory:	a ☐ Cost	b ☐ Lower of cost or market	c ☐ Other (attach explanation)
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation ☐ Yes ☐ No			
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35		
36	Purchases less cost of items withdrawn for personal use	36		
37	Cost of labor. Do not include any amounts paid to yourself	37		
38	Materials and supplies	38		
39	Other costs	39		
40	Add lines 35 through 39	40		0
41	Inventory at end of year	41		
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42		0

Part IV Information on Your Vehicle. Complete this part only if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43	When did you place your vehicle in service for business purposes? (month/day/year)	
44	Of the total number of miles you drove your vehicle during 2024, enter the number of miles you used your vehicle for:	
	a Business b Commuting (see instructions) c Other	
45	Was your vehicle available for personal use during off-duty hours?	☐ Yes ☐ No
46	Do you (or your spouse) have another vehicle available for personal use?	☐ Yes ☐ No
47a	Do you have evidence to support your deduction?	☐ Yes ☐ No
	b If "Yes," is the evidence written?	☐ Yes ☐ No

Part V Other Expenses. List below business expenses not included on lines 8–26, line 27b, or line 30.

TRADESHOW BOOTH AND FEE	7,805
OFFICE/TECHNOLOGY SERVICE	20,029
MARKETING/ENTERTAINMENT	677
AUTO EXP	8,723
PAYMENT TO VEDORS	137,736
48 Total other expenses. Enter here and on line 27a	48 174,970

SCHEDULE D
(Form 1040)

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

Attach to Form 1040, 1040-SR, or 1040-NR.

Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

Go to www.irs.gov/ScheduleD for instructions and the latest information.

OMB No. 1545-0074

2024

Attachment
Sequence No. **12**

Name(s) shown on return

REZA SAFARNEJAD

Your social security number

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year? ☐ Yes ☒ No

If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

Part I Short-Term Capital Gains and Losses—Generally Assets Held One Year or Less (see instructions)

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b . . .	2,411	1,931		480
1b Totals for all transactions reported on Form(s) 8949 with Box A checked . . .				0
2 Totals for all transactions reported on Form(s) 8949 with Box B checked . . .				0
3 Totals for all transactions reported on Form(s) 8949 with Box C checked . . .				0
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 . . .				4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . .				5
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions . . .				6 (20,793)
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back . . .				7 -20,313

Part II Long-Term Capital Gains and Losses—Generally Assets Held More Than One Year (see instructions)

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b . . .	9,798	7,232		2,566
8b Totals for all transactions reported on Form(s) 8949 with Box D checked . . .				0
9 Totals for all transactions reported on Form(s) 8949 with Box E checked . . .				0
10 Totals for all transactions reported on Form(s) 8949 with Box F checked . . .				0
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 . . .				11
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . .				12
13 Capital gain distributions. See the instructions . . .				13
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions . . .				14 ()
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then, go to Part III on the back . . .				15 2,566

For Paperwork Reduction Act Notice, see your tax return instructions.

HTA

Schedule D (Form 1040) 2024

Part III Summary

16 Combine lines 7 and 15 and enter the result	16	-17,747
• If line 16 is a gain, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22.		
17 Are lines 15 and 16 both gains? ☐ Yes. Go to line 18. ☐ No. Skip lines 18 through 21, and go to line 22.		
18 If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the amount, if any, from line 7 of that worksheet	18	
19 If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet	19	
20 Are lines 18 and 19 both zero or blank and you are not filing Form 4952? ☐ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. Don't complete lines 21 and 22 below. ☐ No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.		
21 If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the smaller of: • The loss on line 16; or • (\$3,000), or if married filing separately, (\$1,500) }	21	(3,000)
Note: When figuring which amount is smaller, treat both amounts as positive numbers.		
22 Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a? ☐ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. ☒ No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.		

Department of the Treasury
Internal Revenue Service

Attach to Form 1040, 1040-SR, or 1040-NR.

Go to www.irs.gov/Form6251 for instructions and the latest information.Attachment
Sequence No. **32**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

Your social security number

REZA SAFARNEJAD

Part I Alternative Minimum Taxable Income (See instructions for how to complete each line.)

1	Enter the amount from Form 1040 or 1040-SR, line 15, if more than zero. If Form 1040 or 1040-SR, line 15, is zero, subtract line 14 of Form 1040 or 1040-SR from line 11 of Form 1040 or 1040-SR and enter the result here. (If less than zero, enter as a negative amount.)	1	-143,516
2a	If filing Schedule A (Form 1040), enter the taxes from Schedule A, line 7; otherwise, enter the amount from Form 1040 or 1040-SR, line 12	2a	10,000
b	Tax refund from Schedule 1 (Form 1040), line 1 or line 8z	2b	()
c	Investment interest expense (difference between regular tax and AMT)	2c	
d	Depletion (difference between regular tax and AMT)	2d	
e	Net operating loss deduction from Schedule 1 (Form 1040), line 8a. Enter as a positive amount	2e	
f	Alternative tax net operating loss deduction	2f	()
g	Interest from specified private activity bonds exempt from the regular tax	2g	
h	Qualified small business stock, see instructions	2h	
i	Exercise of incentive stock options (excess of AMT income over regular tax income)	2i	
j	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	2j	
k	Disposition of property (difference between AMT and regular tax gain or loss)	2k	
l	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	2l	
m	Passive activities (difference between AMT and regular tax income or loss)	2m	
n	Loss limitations (difference between AMT and regular tax income or loss)	2n	
o	Circulation costs (difference between regular tax and AMT)	2o	
p	Long-term contracts (difference between AMT and regular tax income)	2p	
q	Mining costs (difference between regular tax and AMT)	2q	
r	Research and experimental costs (difference between regular tax and AMT)	2r	
s	Income from certain installment sales before January 1, 1987	2s	()
t	Intangible drilling costs preference	2t	
3	Other adjustments, including income-based related adjustments	3	
4	Alternative minimum taxable income. Combine lines 1 through 3. (If married filing separately and line 4 is more than \$875,950, see instructions.)	4	-133,516

Part II Alternative Minimum Tax (AMT)

5	Exemption. IF your filing status is ... Single or head of household \$ 609,350 \$ 85,700 Married filing jointly or qualifying surviving spouse 1,218,700 133,300 Married filing separately 609,350 66,650 IF line 4 is over the amount shown above for your filing status, see instructions.	5	85,700
6	Subtract line 5 from line 4. If more than zero, go to line 7. If zero or less, enter -0- here and on lines 7, 9, and 11, and go to line 10.	6	0
7	- If you are filing Form 2555, see instructions for the amount to enter. - If you reported capital gain distributions directly on Form 1040 or 1040-SR, line 7; you reported qualified dividends on Form 1040 or 1040-SR, line 3a; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 40 here. All others: If line 6 is \$232,600 or less (\$116,300 or less if married filing separately), multiply line 6 by 26% (0.26). Otherwise, multiply line 6 by 28% (0.28) and subtract \$4,652 (\$2,326 if married filing separately) from the result.	7	
8	Alternative minimum tax foreign tax credit (see instructions)	8	
9	Tentative minimum tax. Subtract line 8 from line 7.	9	0
10	Add Form 1040 or 1040-SR, line 16 (minus any tax from Form 4972), and Schedule 2 (Form 1040), line 1z. Subtract from the result Schedule 3 (Form 1040), line 1 and any negative amount reported on Form 8978, line 14 (treated as a positive number). If zero or less, enter -0-. If you used Schedule J to figure your tax on Form 1040 or 1040-SR, line 16, refigure that tax without using Schedule J before completing this line. See instructions.	10	
11	AMT. Subtract line 10 from line 9. If zero or less, enter -0-. Enter here and on Schedule 2 (Form 1040), line 2.	11	0

For Paperwork Reduction Act Notice, see your tax return instructions.

HTA

**Qualified Business Income Deduction
Simplified Computation**

OMB No. 1545-2294

2024Department of the Treasury
Internal Revenue Service

Attach to your tax return.

Go to www.irs.gov/Form8995 for instructions and the latest information.Attachment
Sequence No. **55**

Name(s) shown on return

Your taxpayer identification number

REZA SAFARNEJAD

Note: You can claim the qualified business income deduction **only** if you have qualified business income from a qualified trade or business, real estate investment trust dividends, publicly traded partnership income, or a domestic production activities deduction passed through from an agricultural or horticultural cooperative. See instructions.

Use this form if your taxable income, before your qualified business income deduction, is at or below \$191,950 (\$383,900 if married filing jointly), and you aren't a patron of an agricultural or horticultural cooperative.

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i	2ND LOGIC LLC		-97,597
ii			
iii			
iv			
v			

2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c).	2	-97,597	5	0
3	Qualified business net (loss) carryforward from the prior year.	3	(0)		
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-.	4	0		
5	Qualified business income component. Multiply line 4 by 20% (0.20).			5	0
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions).	6	0		
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year.	7	(0)		
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-.	8	0		
9	REIT and PTP component. Multiply line 8 by 20% (0.20).			9	0
10	Qualified business income deduction before the income limitation. Add lines 5 and 9.			10	0
11	Taxable income before qualified business income deduction (see instructions)	11	0		
12	Enter your net capital gain, if any, increased by any qualified dividends (see instructions).	12	0		
13	Subtract line 12 from line 11. If zero or less, enter -0-.	13	0		
14	Income limitation. Multiply line 13 by 20% (0.20).			14	0
15	Qualified business income deduction. Enter the smaller of line 10 or line 14. Also enter this amount on the applicable line of your return (see instructions).			15	0
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-.			16	(97,597)
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-.			17	(0)

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form **8995** (2024)

Net Operating Losses (NOLs)

For Individuals, Estates, and Trusts.

OMB No. 1545-0074

Go to www.irs.gov/Form172 for instructions and the latest information.

For calendar year 2024, or other tax year beginning _____ and ending _____

Name(s) shown on return REZA SAFARNEJAD		Social security or employer identification number [REDACTED]	
Address (number and street). If you have a P.O. box, see instructions. [REDACTED]		Apt. or suite no. [REDACTED]	Spouse's social security number (SSN) [REDACTED]
City, town, or post office. If you have a foreign address, also complete spaces below. [REDACTED]		State [REDACTED]	ZIP code [REDACTED]
Daytime phone number [REDACTED]		Foreign country name [REDACTED]	
Foreign province/country [REDACTED]		Foreign postal code [REDACTED]	

Part I NOL (see instructions)

1	For individuals, subtract your standard deduction or itemized deductions from your adjusted gross income (AGI) and enter it here. For estates and trusts, enter taxable income increased by the total of the charitable deduction, income distribution deduction, and exemption amount.	1	-143,516
2	Nonbusiness capital losses before limitation. Enter as a positive number.	2	20,793
3	Nonbusiness capital gains (without regard to any section 1202 exclusion).	3	3,046
4	If line 2 is more than line 3, enter the difference. Otherwise, enter -0-.	4	17,747
5	If line 3 is more than line 2, enter the difference. Otherwise, enter -0-.	5	0
6	Nonbusiness deductions (see instructions). Enter as a positive number.	6	43,186
7	Nonbusiness income other than capital gains (see instructions).	7	267
8	Add lines 5 and 7.	8	267
9	If line 6 is more than line 8, enter the difference. Otherwise, enter -0-.	9	42,919
10	If line 8 is more than line 6, enter the difference. Otherwise, enter -0-. But don't enter more than line 5.	10	0
11	Business capital losses before limitation. Enter as a positive number.	11	0
12	Business capital gains (without regard to any section 1202 exclusion).	12	0
13	Add lines 10 and 12.	13	0
14	Subtract line 13 from line 11. If zero or less, enter -0-.	14	0
15	Add lines 4 and 14.	15	17,747
16	Enter, if any, the combined net short-term and long-term capital loss from your Schedule D (Form 1040). Estates and trusts, enter, if any, the total net short-term and long-term loss from Schedule D (Form 1041). Enter as a positive number. If you don't have a loss on that line (and don't have a section 1202 exclusion), skip lines 16 through 21 and enter on line 22 the amount from line 15.	16	17,747
17	Section 1202 exclusion. Enter as a positive number.	17	0
18	Subtract line 17 from line 16. If zero or less, enter -0-.	18	17,747
19	If line 16 is a loss, enter, as a positive number, the smaller of: • The loss on line 16; or • \$3,000 (If filing Form 1040, \$1,500 when married filing separately).	19	3,000
20	If line 18 is more than line 19, enter the difference. Otherwise, enter -0-.	20	14,747
21	If line 19 is more than line 18, enter the difference. Otherwise, enter -0-.	21	0
22	Subtract line 20 from line 15. If zero or less, enter -0-.	22	3,000
23	NOL deduction for losses from other years. Enter as a positive number.	23	0
24	NOL. Combine lines 1, 9, 17, and 21 through 23. If the result is less than zero, enter it here. If the result is zero or more, you don't have an NOL.	24	-97,597

For Paperwork Reduction Act Notice, see the instructions.

Form **172** (12-2024)

Part II NOL Carryover (see instructions)

Complete one column before going to the next column. Start with the earliest carryback year.

	2nd preceding tax year ended: _____		1st preceding tax year ended: _____	
1 NOL deduction. Enter as a positive number . . .				0
2 Taxable income before the current year NOL carryback. For estates and trusts, increase this amount by the sum of the charitable deduction (see instructions)				
3 Net capital loss deduction (see instructions)				
4 Section 1202 exclusion. Enter as a positive number (see instructions)				
5 Qualified business income deduction (see instructions)				
6 Adjustment to adjusted gross income (AGI) (see instructions)				
7 Adjustment to itemized deductions from line 33 below (see instructions)	0		0	
8 Estates and trusts, enter exemption amount				
9 Modified taxable income. Add lines 2 through 8. If zero or less, enter -0-		0		0
10 NOL carryover to the subsequent year. Subtract line 9 from line 1. Enter the result from the first preceding tax year here and on the net operating loss line of Schedule 1 (Form 1040) or Form 1040-NR or the net operating loss deduction line of Form 1041. If zero or less, enter -0- (see instructions)		0		0
Adjustment to Itemized Deductions (Individuals Only). Complete lines 11 through 33 for the carryback year(s) for which you itemized deductions only if line 3, 4, or 5 above is more than zero.				
11 AGI before the current year NOL carryback				
12 Add lines 3 through 6 above	0		0	
13 Modified AGI. Add lines 11 and 12	0		0	
14 Medical and dental expenses after AGI limitation from Sch. A (Form 1040), or as previously adjusted				
15 Medical and dental expenses before AGI limitation from Sch. A (Form 1040), or as previously adjusted				
16 Multiply line 13 by 7.5% (0.075)	0		0	
17 Subtract line 16 from line 15. If zero or less, enter -0-	0		0	
18 Subtract line 17 from line 14		0		0
19 Mortgage insurance premiums from Sch. A (Form 1040), for tax years before 2022, or as previously adjusted				
20 Refigured mortgage insurance premiums (see instructions)				
21 Subtract line 20 from line 19		0		0

Part II **NOL Carryover** (see instructions) (continued)

Complete one column before going to the next column. Start with the earliest carryback year.

		2nd preceding tax year ended: _____		1st preceding tax year ended: _____	
22	Modified AGI from line 13	0		0	
23	Enter as a positive number any NOL carryback from a prior year that was deducted to figure line 11				
24	Add lines 22 and 23	0		0	
25	Total charitable contributions for Sch. A (Form 1040 or Form 1040-NR), or as previously adjusted (see instructions)				
26	Refigured charitable contributions (see instructions)				
27	Subtract line 26 from line 25		0		0
28	Casualty and theft losses deduction from Form 4684				
29	Casualty and theft losses before AGI limitation from Form 4684				
30	Multiply line 22 by 10% (0.10)	0		0	
31	Subtract line 30 from line 29. If zero or less, enter -0-	0		0	
32	Subtract line 31 from line 28		0		0
33	Combine lines 18, 21, 27, and 32; enter the result here and on line 7		0		0